REMARKS

Prior to examination of this application, please enter the following amendments to the claims.

Support for subject matter relating to laser lift-off set forth in the amendments may be found at least at page 12 line 8 through page 13 line 10.

CONCLUSION

No fee is believed to be required for entry of this Preliminary Amendment. However, if there are any additional fees required by this Preliminary Amendment, please charge same to Deposit Account No. 06-0308.

Respectfully submitted,

FAY SHARPE LLP

Och. 23, 2008 Date

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